

		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0012765

Facility Name: Pinecrest Manor

Address: 414 S. Wesley Avenue Mount Morris 61054
Number City Zip Code

County: Ogle

Telephone Number: (815) 734-4103 Fax # (815) 734-7131

IDPA ID Number: 362181961001

Date of Initial License for Current Owners: 06/27/63

Type of Ownership:

<input checked="" type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input checked="" type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
IRS Exemption Code	501(c)(3)	<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
		<input type="checkbox"/>	"Sub-S" Corp.		
		<input type="checkbox"/>	Limited Liability Co.		
		<input type="checkbox"/>	Trust		
		<input type="checkbox"/>	Other		

In the event there are further questions about this report, please contact:
Name: Christine A. Hanover Telephone Number: (312) 634-3400
Please send copies of any desk review or audit adjustments to our accountants' address

One South Wacker Drive, Suit 800

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7/1/00 to 6/30/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)	
	(Type or Print Name)			
	(Title)			
Paid Preparer	(Signed)	SEE ACCOUNTANTS' COMPILATION REPORT		
		(Date)		
	(Print Name and Title)			
	(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One South Wacker Drive, Suite 800, Chicago, IL 60606		
	(Telephone)	(312) 634-3400 Fax # (312) 634-5518		
MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630				

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinecrest Manor

0012765 Report Period Beginning: 7/1/00 Ending: 6/30/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds 11/6/00

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>54</u>	Skilled (SNF)	<u>49</u>	<u>18,525</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>95</u>	Intermediate (ICF)	<u>95</u>	<u>34,675</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	149	TOTALS	144	53,200	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>6,149</u>	<u>7,190</u>	<u>1,858</u>	<u>15,197</u>	8
9	SNF/PED					9
10	ICF	<u>12,704</u>	<u>19,600</u>		<u>32,304</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,853	26,790	1,858	47,501	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 89.29%

D. How many bed-hold days during this year were paid by Public Aid?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?
YES ☒ NO ☐ Non-allowable costs have been
eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☒ NO ☐

I. On what date did you start providing long term care at this location?
Date started 6/27/63

J. Was the facility purchased or leased after January 1, 1978?
YES ☐ Date NO ☒

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number
of beds certified 49 and days of care provided 1,858

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 6/30/01 Fiscal Year: 6/30/01
* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Pinecrest Manor # 0012765 Report Period Beginning: 7/1/00 Ending: 6/30/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	374,257	13,496	4,182	391,935		391,935	(51,000)	340,935			1
2	Food Purchase		384,564		384,564		384,564	(150,145)	234,419			2
3	Housekeeping	151,463	33,083	4,525	189,071		189,071	(35,576)	153,495			3
4	Laundry	86,671	13,126		99,797		99,797	(367)	99,430			4
5	Heat and Other Utilities			203,602	203,602		203,602		203,602			5
6	Maintenance	172,903	10,352	85,050	268,305		268,305	(36,736)	231,569			6
7	Other (specify):*											7
8	TOTAL General Services	785,294	454,621	297,359	1,537,274		1,537,274	(273,824)	1,263,450			8
	B. Health Care and Programs											
9	Medical Director			3,900	3,900		3,900		3,900			9
10	Nursing and Medical Records	2,272,481	104,654	174,362	2,551,497		2,551,497	(13,205)	2,538,292			10
10a	Therapy			78,859	78,859		78,859		78,859			10a
11	Activities	125,394	9,650	1,569	136,613		136,613		136,613			11
12	Social Services	77,548		760	78,308		78,308		78,308			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,475,423	114,304	259,450	2,849,177		2,849,177	(13,205)	2,835,972			16
	C. General Administration											
17	Administrative	66,564			66,564		66,564		66,564			17
18	Directors Fees											18
19	Professional Services			88,281	88,281		88,281		88,281			19
20	Dues, Fees, Subscriptions & Promotions			28,130	28,130		28,130	(175)	27,955			20
21	Clerical & General Office Expenses	199,721	38,783	56,400	294,904		294,904	(77,962)	216,942			21
22	Employee Benefits & Payroll Taxes			648,290	648,290		648,290	(33,126)	615,164			22
23	Inservice Training & Education			3,253	3,253		3,253		3,253			23
24	Travel and Seminar			7,786	7,786		7,786		7,786			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			29,500	29,500		29,500		29,500			26
27	Other (specify):*											27
28	TOTAL General Administration	266,285	38,783	861,640	1,166,708		1,166,708	(111,263)	1,055,445			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,527,002	607,708	1,418,449	5,553,159		5,553,159	(398,292)	5,154,867			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			356,861	356,861		356,861	18,368	375,229			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			296,571	296,571		296,571	(36,921)	259,650			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			653,432	653,432		653,432	(18,553)	634,879			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		19,504		19,504		19,504		19,504			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			79,800	79,800		79,800		79,800			42
43	Other (specify):* Nonallowable costs	75,749	1,060	47,530	124,339		124,339	(124,339)				43
44	TOTAL Special Cost Centers	75,749	20,564	127,330	223,643		223,643	(124,339)	99,304			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,602,751	628,272	2,199,211	6,430,234		6,430,234	(541,184)	5,889,050			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(17,488)	2		4
5	Telephone, TV & Radio in Resident Rooms	(990)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	18,368	30		9
10	Interest and Other Investment Income	(36,921)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See attached Schedule 5A</u>	(147,473)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (184,504)		\$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(356,680)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (356,680)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (541,184)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	<u>Gift and Coffee Shops</u>		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Pinecrest Manor
Provider # 0012765
6/30/2001

Schedule 5A

Schedule VI. Part A - Adjustment Detail, Line 29

<u>Non-allowable expenses</u>	<u>Amount</u>	<u>Reference</u>
Vending income offset	(11,076)	2
Capitalize repairs & maintenance	(7,715)	6
Nonallowable Chamber of Commerce Dues	(175)	20
Miscellaneous income offset	(853)	21
Alzheimers income offset	(3,005)	21
Alzheimers income offset	(310)	10
Developmental wages	(75,749)	43
Other developmental costs	(25,618)	43
Nonallowable trustee expense	(522)	43
Nonallowable publications	(8,947)	43
Nonallowable cable tv	(13,503)	43
Total	<u>(147,473)</u>	

See Accountants' Compilation Report

Pinecrest Manor

ID# 0012765

Report Period Beginning: 7/1/00

Ending: 6/30/01

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/00

Ending:

6/30/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	(51,000)	0	0	0	0	0	0	0	0	0	(51,000)	1
2	Food Purchase	(17,488)	(121,581)	0	0	0	0	0	0	0	0	0	(139,069)	2
3	Housekeeping	0	(35,576)	0	0	0	0	0	0	0	0	0	(35,576)	3
4	Laundry	0	(367)	0	0	0	0	0	0	0	0	0	(367)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	(29,021)	0	0	0	0	0	0	0	0	0	(29,021)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(17,488)	(237,545)	0	0	0	0	0	0	0	0	0	(255,033)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	(12,895)	0	0	0	0	0	0	0	0	0	(12,895)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	(12,895)	0	0	0	0	0	0	0	0	0	(12,895)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(990)	(73,114)	0	0	0	0	0	0	0	0	0	(74,104)	21
22	Employee Benefits & Payroll Taxes	0	(33,126)	0	0	0	0	0	0	0	0	0	(33,126)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(990)	(106,240)	0	0	0	0	0	0	0	0	0	(107,230)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(18,478)	(356,680)	0	0	0	0	0	0	0	0	0	(375,158)	29

Summary B

6/30/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Brethren Home	100.00%			Pinecrest Village	Mt. Morris, IL	Retirement
						Community
				Pinecrest	Mt. Morris, IL	Fund Raising
				Foundation		Foundation

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary salary	\$ 51,000	Pinecrest Village	**	\$	\$ (51,000)	1
2	V	2	Food	121,581	Pinecrest Village	**		(121,581)	2
3	V	3	Housekeeping salary	35,576	Pinecrest Village	**		(35,576)	3
4	V	4	Laundry salary	367	Pinecrest Village	**		(367)	4
5	V	6	Plant salary	29,021	Pinecrest Village	**		(29,021)	5
6	V	10	Nursing salary	12,895	Pinecrest Village	**		(12,895)	6
7	V	21	Other administrative salary	73,114	Pinecrest Village	**		(73,114)	7
8	V	22	Employee benefits and payroll taxes	33,126	Pinecrest Village	**		(33,126)	8
9	V								9
10	V								10
11	V								11
12	V				**Pinecrest Manor and Pinecrest Village share a common Board of Directors				12
13	V								13
14	Total			\$ 356,680			\$	\$ * (356,680)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3		See Listing of Board of Directors Attached.									3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	American National Bank		x	Bond Issue	Interest Only	6/17/00	\$ 5,200,000	\$ 4,995,000	6/27/27	0.0458	\$ 232,477	1	
2	Ameritech Credit Corporation		x	Phone System Lease	\$938.03	10/1/98	56,282	23,201	12/10/03	0.1050	2,921	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$938.03		\$ 5,256,282	\$ 5,018,201			\$ 235,398	9	
	B. Non-Facility Related*												
10								Amortization of bond issue costs			9,291	10	
11								Letter of credit fees			51,882	11	
12								Interest income offset			(36,921)	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ 24,252	14	
15	TOTALS (line 9+line14)						\$ 5,256,282	\$ 5,018,201			\$ 259,650	15	

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Pinecrest Manor

COUNTY

Ogle

FACILITY IDPH LICENSE NUMBER

0012765

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ()

FAX #: ()

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2000

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. **Real Estate Tax Cost Allocation:**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services' YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill whic is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

79,970

B. General Construction Type:

Exterior Brick

Frame Wood

Number of Stories

1

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Pinecrest Village - Retirement Community:	Congregate living units - 48 units; 60,413 square feet
	Independent living units - 9 units; 12,079 square feet

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

N/A

2. Number of Years Over Which it is Being Amortized:

N/A

3. Current Period Amortization:

N/A

4. Dates Incurred:

N/A

Nature of Costs:

N/A

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

1		2		3		4	
Use		Square Feet		Year Acquired		Cost	
1	Resident Care	443,048		1889		\$ 20,626	
2							
3	TOTALS	443,048				\$ 20,626	

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	116		1963	1963	\$ 1,248,321	\$ 24,966	50	\$ 24,966	\$	\$ 954,599	4
5			1964	1964	13,640	273	50	273		10,204	5
6			1965	1965	400	8	50	8		292	6
7			1963	1965	67,803		5-20			67,803	7
8			1987	1987	43,345		5-10			43,345	8
	Improvement Type**										
9	Building Improvements			1965	5,475	144	38	144		5,112	9
10	Building Improvements			1969	3,231	58	15-45	58		2,510	10
11	Building Improvements			1971	9,871	203	5-42	203		7,541	11
12	Building Improvements			1972	4,539		10			4,539	12
13	Building Improvements			1973	567		5			567	13
14	Building Improvements			1974	130,481	2,401	5-50	2,401		76,464	14
15	Building Improvements			1975	17,918		10-15			17,918	15
16	Building Improvements			1976	22,483	505	5-38	505		21,036	16
17	Building Improvements			1977	12,308		10			12,308	17
18	Building Improvements			1978	1,354		5-10			1,354	18
19	Building Improvements			1979	10,885		7			10,885	19
20	Building Improvements			1980	6,121		5			6,121	20
21	Building Improvements			1981	8,640		10			8,640	21
22	Building Improvements			1982	54,612		5-10			54,612	22
23	Building Improvements			1983	65,748		5-10			65,748	23
24	Building Improvements			1984	74,218		5-10			74,218	24
25	Building Improvements			1985	28,402		5-10			28,402	25
26	Building Improvements			1986	53,789		5			53,789	26
27	Garage			1983	11,892		10			11,892	27
28	Brethren - House			1977	19,500		25	780	780	19,220	28
29	Brethren - Renovations			1980	40,698		25	1,628	1,628	35,147	29
30	Brethren - Insulation			1981	2,149		10			2,149	30
31	Brethren - Garage			1984	10,692		10			10,692	31
32	Brethren - Bath Remodel			1986	1,296		5			1,296	32
33	Brethren - Garage Improvement			1980	2,095		14			2,095	33
34	Energy Management			1985	3,180		10			3,180	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Building (28 Beds)	1999	\$ 2,780,122	\$ 69,503	40	\$ 69,503		\$ 156,561	37
38	Carpeting	1989	805		10			805	38
39	Canopy Extension	1987	6,935		5-10			6,935	39
40	Entrance Way	1987	37,500	1,500	25	1,500		21,750	40
41	Building Improvements	1991	14,073	1,233	5-15	1,233		15,306	41
42	Building Improvements	1991	10,796	807	10-15	807		8,475	42
43	Capitalized Repairs	1991	1,652		10	84	84	1,652	43
44	Building Improvements	1992	5,649	474	10-20	474		4,502	44
45	Building Improvements	1992	3,071	307	10	307		2,610	45
46	Building Improvements	1992	1,380	92	15	92		782	46
47	Building Improvements	1993	3,049	305	10	305		2,593	47
48	Building Improvements	1993	28,880		5			34,656	48
49	Building Improvements	1994	4,485		20	224	224	1,680	49
50	Building Improvements	1994	621	41	15	41		308	50
51	Building Improvements	1994	14,328	955	15	955		8,119	51
52	Building Improvements	1994	14,178	945	15	945		7,088	52
53	Building Improvements	1995	630	42	15	42		273	53
54	Garage Improvements	1996	2,516	628	5	628		3,144	54
55	Blacktop Resurfacing	1996	4,902	980	5	980		5,706	55
56	Blacktop Resurfacing	1997	1,805	361	5	361		1,625	56
57	Patio doors	1997	1,285	128	10	128		576	57
58	Water softner	1997	12,260	1,226	10	1,226		5,517	58
59	Accordian door	1997	3,295	329	10	329		1,481	59
60	Roof repairs	1997	5,162		10	516	516	2,322	60
61	Furnace repairs	1997	2,358		10	236	236	1,062	61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 4,937,390	\$ 108,414		\$ 111,882	\$ 3,468	\$ 1,909,206	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 4,937,390	\$ 108,414		\$ 111,882	\$ 3,468	\$ 1,909,206	1
2	Redecorating	1998	34,716		10	1,972	1,972	6,902	2
3	Countertop & wallcovering	1998	4,167	833	5	833		2,916	3
4	Door	1998	62	12	5	12		42	4
5	Paging system	1998	2,977	595	5	595		2,083	5
6	Wiring	1998	950	190	5	190		665	6
7	Asbestos Removal	1998	79,150		10	7,914	7,914	27,699	7
8	Redecorating	1999	43,753		10	4,375	4,375	10,938	8
9	Asbestos Removal	1999	17,255		10	1,726	1,726	4,315	9
10	Pipe insulation	1999	6,625		10	662	662	1,655	10
11	Landscaping	1999	8,310	831	10	831		2,077	11
12	Signs	1999	10,583	2,117	5	2,117		5,292	12
13	Roof	1999	55,935	3,729	15	3,729		9,334	13
14	Windows	1999	20,688	1,379	15	1,379		3,448	14
15	HVAC Improvement	1999	2,000	133	15	133		333	15
16	Fixed Equipment	1999	80,501	16,100	5	16,100		40,250	16
17	Wing 4 addition and modernization	1999	858,673	21,467	40	21,467		48,348	17
18	Kitchen modernization	1999	602,543	15,064	40	15,064		34,593	18
19	Heating & cooling renovation	1999	1,486,082	37,152	40	37,152		83,668	19
20	Fresh air unit	1999	329,276	8,232	40	8,232		18,540	20
21	Emergency/supplemental electricity	1999	219,518	5,488	40	5,488		12,360	21
22	Security system	1999	11,190	1,398	40	280	(1,118)	940	22
23	Retention pond	1999	25,282	632	40	632		1,427	23
24	Sidewalks and outdoor lighting	1999	31,556	789	40	789		1,777	24
25	Additional modernization	2000	42,948	2,147	20	2,147		3,221	25
26	Flooring	2000	22,767	4,553	5	4,553		6,830	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,934,897	\$ 231,255		\$ 250,254	\$ 18,999	\$ 2,238,859	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,934,897	\$ 231,255		\$ 250,254	\$ 18,999	\$ 2,238,859	1
2	Windows	2000	10,325	516	20	516		774	2
3	Firewall	2000	39,232	1,962	20	1,962		2,943	3
4	Security system	2000	191	19	10	19		29	4
5	Remodeling	2000	14,848	2,970	5	2,970		4,455	5
6	Landscaping	2000	645	64	10	64		386	6
7	Additional asbestos removal	2000	1,200		10	120	120	180	7
8	Roofing	2000	2,884		10	288	288	432	8
9	Security system & fire alarm system	2000	3,631		10	363	363	545	9
10	Additional kitchen modernization	2000	2,756	137	20	137		206	10
11	Timeclock & security system	2000	3,283	328	10	328		492	11
12	Security and Entrance Doors	2000	24,520	1,226	10	1,226		1,226	12
13	HVAC	2001	2,664	133	10	133		133	13
14	Firewall	2000	3,436	171	10	171		171	14
15	Additional kitchen modernization	2000	10,361	518	10	518		518	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,054,873	\$ 239,299		\$ 259,069	\$ 19,770	\$ 2,251,349	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$1,313,733	\$107,168	\$107,168	\$	5-10 Years	\$959,996	71
72	Current Year Purchases	27,062	2,706	2,706		5-10 Years	2,706	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$1,340,795	\$109,874	\$109,874	\$		\$962,702	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Long Term Care	94 Chevy Truck	1994	\$14,556	\$1,456	\$1,456	\$	10	\$9,464	76
77	Long Term Care	94 Dodge Van-Wheelchair	1994	22,946	2,295	2,295		10	14,917	77
78	Long Term Care	94 Dodge Van	1994	7,355	736	736		10	5,519	78
79	Long Term Care	97 Safari Van	1997	17,994	1,799	1,799		10	8,096	79
80	TOTALS			\$62,851	\$6,286	\$6,286	\$		\$37,996	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$10,479,145	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$355,459	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$375,229	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$19,770	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$3,252,047	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	94 - Buick - 1994	\$14,025	\$1,402	\$9,116	86
87					87
88					88
89					89
90					90
91	TOTALS	\$14,025	\$1,402	\$9,116	91

G. Construction-in-Progress

	Description	Cost	
92	Solarium	\$4,638	92
93			93
94			94
95		\$4,638	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A
- .

9. Option to Buy:
- ☐ YES
- ☐ NO
- Terms:
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☐ NO
16. Rental Amount for movable equipment: \$ None
- Description: N/A
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			N/A		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:
- Fiscal Year Ending
- Annual Rent
12. /2002 \$
13. /2003 \$
14. /2004 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

It is the policy of this facility to only hire certified nurses aides
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10A, C3	hrs	\$	262	\$ 14,793	\$	262	\$ 14,793	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		49	2,900		49	2,900	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C3	hrs		1,154	61,166		1,154	61,166	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				19,504		19,504	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$	1,465	\$ 78,859	\$ 19,504	1,465	\$ 98,363	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 35,675	\$ 35,675	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 5,000)	559,291	559,291	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	9,026	9,026	6
7	Other Prepaid Expenses	45,148	45,148	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See attached Schedule 17A	8,534	8,534	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 657,674	\$ 657,674	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	529,694	529,694	11
12	Long-Term Investments			12
13	Land	20,626	20,626	13
14	Buildings, at Historical Cost	8,561,835	9,054,873	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,682,838	1,403,646	16
17	Accumulated Depreciation (book methods)	(3,125,730)	(3,252,047)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See attached Schedule 17A	209,155	213,793	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,878,418	\$ 7,970,585	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,536,092	\$ 8,628,259	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 117,903	\$ 117,903	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	119,254	119,254	29
30	Accrued Salaries Payable	286,118	286,118	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	21,847	21,847	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See attached Schedule 17A	1,205,510	1,205,510	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,750,632	\$ 1,750,632	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	13,947	13,947	39
40	Mortgage Payable			40
41	Bonds Payable	4,885,000	4,885,000	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,898,947	\$ 4,898,947	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,649,579	\$ 6,649,579	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,886,513	\$ 1,978,680	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,536,092	\$ 8,628,259	48

Pinecrest Manor
Provider # 0012765
6/30/2001

Schedule 17A

	<u>Operating</u>	<u>After Consolidation</u>
Schedule XV - Line 9 Other Current Assets		
Benefits Bank Account	3,466	3,466
Employee A/R	2,260	2,260
Benefits Bank	<u>2,808</u>	<u>2,808</u>
	<u>8,534</u>	<u>8,534</u>
Schedule XV - Line 23 Other Assets		
Unamortized Bond Costs	209,155	209,155
Construction in progress	<u>-</u>	<u>4,638</u>
	<u>209,155</u>	<u>213,793</u>
Schedule XV - Line 36 Other Current Liabilities		
Bank Overdraft	1,191,952	1,191,952
Restricted Funds Accoun	6,556	6,556
Founders Escrow	5,500	5,500
Other	<u>1,502</u>	<u>1,502</u>
	<u>1,205,510</u>	<u>1,205,510</u>

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,991,684	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,991,684	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(424,444)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (424,444)	17
	B. Transfers (Itemize):		
18	Transfers from Brethren Home Fund	319,273	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 319,273	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,886,513	24 *

Operating entity only
* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1		2	
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 6,111,924	1
2	Discounts and Allowances for all Levels	(793,609)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,318,315	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	125,943	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 125,943	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	849	13
14	Non-Patient Meals	17,488	14
15	Telephone, Television and Radio	990	15
16	Rental of Facility Space		16
17	Sale of Drugs	39,008	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,734	19
20	Radiology and X-Ray	850	20
21	Other Medical Services	80,578	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 142,497	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	36,921	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 36,921	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See attached Schedule 19A	382,114	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 382,114	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,005,790	30

2		3	
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,537,274	31
32	Health Care	2,849,177	32
33	General Administration	1,166,708	33
	B. Capital Expense		
34	Ownership	653,432	34
	C. Ancillary Expense		
35	Special Cost Centers	143,843	35
36	Provider Participation Fee	79,800	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,430,234	40
41	Income before Income Taxes (line 30 minus line 40)**	(424,444)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (424,444)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Pinecrest Manor
Provider # 0012765
6/30/2001

Schedule 19A

Schedule XVII - Line 28 Other Revenue

Pinecrest Village Management Fee	355,470
Pinecrest Village Meals	10,651
Pinecrest Village Transportation	808
Maintenance Services	20
Service Supplies	(79)
Vending Machine Income	11,076
Miscellaneous Income	853
Alzheimer's Unit Income	3,315
Total	<u>382,114</u>

See Accountants' Compilation Report

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,066	2,293	\$ 50,702	\$ 22.11	1
2	Assistant Director of Nursing	1,623	1,802	39,837	22.11	2
3	Registered Nurses	24,218	26,566	481,670	18.13	3
4	Licensed Practical Nurses	26,382	29,258	423,787	14.48	4
5	Nurse Aides & Orderlies	112,863	123,275	1,247,047	10.12	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	11,023	12,257	125,394	10.23	10
11	Social Service Workers	4,758	5,502	77,548	14.09	11
12	Dietician					12
13	Food Service Supervisor	4,978	5,835	84,140	14.42	13
14	Head Cook					14
15	Cook Helpers/Assistants	6,571	7,316	59,601	8.15	15
16	Dishwashers	33,356	35,592	230,516	6.48	16
17	Maintenance Workers	13,025	14,514	172,903	11.91	17
18	Housekeepers	18,795	21,243	151,463	7.13	18
19	Laundry	9,059	10,232	86,671	8.47	19
20	Administrator	1,840	2,080	66,564	32.00	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,136	13,804	199,721	14.47	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,810	2,110	24,250	11.49	31
32	Other Health Care(specify)					32
33	Other(specify) See attch. Sch 20	4,321	4,930	80,937	16.42	33
34	TOTAL (lines 1 - 33)	288,824	318,609	\$ 3,602,751 *	\$ 11.31	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	3,900	L9, C3	36
37	Medical Records Consultant	30	750	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,214	L10, C8	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	23	1,198	L11, C3	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Massage Therapy Consultant	1	30	L10, C8	47
48					48
49	TOTAL (lines 35 - 48)	54	\$ 7,092		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	2,247	\$ 30,939	L10, C3	50
51	Licensed Practical Nurses	2,942	39,315	L10, C3	51
52	Nurse Aides	4,421	82,217	L10, C3	52
53	TOTAL (lines 50 - 52)	9,610	\$ 152,471		53

SEE ACCOUNTANTS' COMPILATION REPORT

Pinecrest Manor
Provider # 0012765
6/30/2001

Schedule 20A

XVIII. A. STAFFING AND SALARY COSTS - Line 33

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Nurse Scheduler	448	479	5,188	10.83
Development	3,873	4,451	75,749	17.02
Total	4,321	4,930	80,937	

See Accountants' Compilation Report

Facility Name & ID Number **Pinecrest Manor**

XIX. SUPPORT SCHEDULES

[illegible]

*** Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT**

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6								N/A					
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Pinecrest Manor**# **0012765**

Report Period Beginning:

7/1/00

Ending:

6/30/01**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Life Services Network of Illinois; \$6,837
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? Yes If YES, what is the capacity? 149
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7.5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 24,765 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 79,800
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 28,564
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? None
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Altschuler, Melvoin & Glasser LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit currently in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	374,257	13,496	4,182	391,935	0	391,935	-51,000	340,935
2. Food Purchase	0	384,564	0	384,564	0	384,564	-150,145	234,419
3. Housekeeping	151,463	33,083	4,525	189,071	0	189,071	-35,576	153,495
4. Laundry	86,671	13,126	0	99,797	0	99,797	-367	99,430
5. Heat and Other Utilities	0	0	203,602	203,602	0	203,602	0	203,602
6. Maintenance	172,903	10,352	85,050	268,305	0	268,305	-36,736	231,569
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	785,294	454,621	297,359	1,537,274	0	1,537,274	-273,824	1,263,450
9. Medical Director	0	0	3,900	3,900	0	3,900	0	3,900
10. Nursing & Medical Records	2,272,481	104,654	174,362	2,551,497	0	2,551,497	-13,205	2,538,292
10a. Therapy	0	0	78,859	78,859	0	78,859	0	78,859
11. Activities	125,394	9,650	1,569	136,613	0	136,613	0	136,613
12. Social Services	77,548	0	760	78,308	0	78,308	0	78,308
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	2,475,423	114,304	259,450	2,849,177	0	2,849,177	-13,205	2,835,972
17. Administrative	66,564	0	0	66,564	0	66,564	0	66,564
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	88,281	88,281	0	88,281	0	88,281
20. Fees, Subscriptions & Promotion	0	0	28,130	28,130	0	28,130	-175	27,955
21. Clerical & General Office	199,721	38,783	56,400	294,904	0	294,904	-77,962	216,942
22. Employee Benefits & Payroll	0	0	648,290	648,290	0	648,290	-33,126	615,164
23. Inservice Training & Education	0	0	3,253	3,253	0	3,253	0	3,253
24. Travel and Seminar	0	0	7,786	7,786	0	7,786	0	7,786
25. Other Admin. Staff Trans	0	0	0	0	0	0	0	0
26. Insurance-Prop.Liab.Malpractice	0	0	29,500	29,500	0	29,500	0	29,500
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	266,285	38,783	861,640	1,166,708	0	1,166,708	-111,263	1,055,445
29. Total General Administrative	3,527,002	607,708	1,418,449	5,553,159	0	5,553,159	-398,292	5,154,867
30. Depreciation	0	0	356,861	356,861	0	356,861	18,368	375,229
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	296,571	296,571	0	296,571	-36,921	259,650
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	653,432	653,432	0	653,432	-18,553	634,879
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	19,504	0	19,504	0	19,504	0	19,504
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Provider Participation	0	0	79,800	79,800	0	79,800	0	79,800
43. Other (specify):*	75,749	1,060	47,530	124,339	0	124,339	-124,339	0
44. Total Special Cost Ce	75,749	20,564	127,330	223,643	0	223,643	-124,339	99,304
45. Grand Total	3,602,751	628,272	2,199,211	6,430,234	0	6,430,234	-541,184	5,889,050

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	35,675	35,675
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	559,291	559,291
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	9,026	9,026
7. Other Prepaid Expenses	45,148	45,148
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	8,534	8,534
10. Total current assets	-534,278	-534,278
LONG TERM ASSETS		
11. Long-Term Notes Receivable	529,694	529,694
12. Long-Term Investments	0	0
13. Land	20,626	20,626
14. Buildings, at Historical Cost	8,561,835	9,054,873
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	1,682,838	1,403,646
17. Accumulated Depreciation (book methods)	-3,125,730	-3,252,047
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	209,155	213,793
24. Total Long-Term Assets	7,878,418	7,970,585
25. Total Assets	7,344,140	7,436,307
CURRENT LIABILITIES		
26. Accounts Payable	117,903	117,903
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	119,254	119,254
30. Accrued Salaries Payable	286,118	286,118
31. Accrued Taxes Payable	21,847	21,847
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	1,205,510	1,205,510
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	558,680	558,680
LONG TERM LIABILITES		
39.Long-Term Notes Payable	13,947	13,947
40.Mortgage Payable	0	0
41.Bonds Payable	4,885,000	4,885,000
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	4,898,947	4,898,947
46.Total Liabilities	5,457,627	5,457,627
47.Total Equity	1,886,513	1,978,680
48.Total Liabilities and Equity	7,344,140	7,436,307

	Balance per	
	Medicaid	
	Trial Balance	
1. Gross F	6,111,924	
2. Discour	-793,609	
Subtota	5,318,315	
4. Day Ca	0	
5. Other C	0	
6. Therapy	125,943	
7. Oxygen	0	
Subtota	125,943	
9. Paymer	0	
10. Other	0	
11. Nurses Aide Training Reimbursements		
12. Gift an	0	
13. Barber	849	
14. Non-P	17,488	
15. Teleph	990	
16. Rental	0	
17. Sale o	39,008	
18. Sale o	0	
19. Labora	2,734	
20. Radiol	850	
21. Other	80,578	
22. Laund	0	
Subtot	142,497	
24. Contril	0	
25. Interest	36,921	
Subtot	36,921	
27. Other	382,114	
28. Other	0	
Subtot	382,114	
30. Total F	6,005,790	
31. Gener	680,120	
32. Health	1,154,988	
33. Gener	668,561	
34. Owner	144,710	
35. Specie	60,174	
35. Provid	41,063	
37. Other	0	
40. Total F	2,749,616	
41. Incom	3,256,174	
42. Incom	0	
43. Net In	3,256,174	

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10 Attachment of Real Estate Bill and fill out form

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12 P12 does not show totals, it carries to P12a, therefore P12a must always be attached

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19 The bottom right side of page under **, you must write in any comments

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RECONCILIATION REPORT

Pinecrest Manor

03:49 PM 11/07/05

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-541,184	equal to	-541,184	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	259,650	equal to	259,650	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	375,229	equal to	375,229	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	0	equal to	0	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	78,859	equal to	78,859	0	O.K.	Pg16 Z12+Z14...	N/A/B	1-4,40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	19,504	equal to	#VALUE!	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,537,274	equal to	1,537,274	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	2,849,177	equal to	2,849,177	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	1,166,708	equal to	1,166,708	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	653,432	equal to	653,432	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	143,843	equal to	143,843	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+†	N/A	38to41+43	4
Income Stat. Prov. Partic.	79,800	equal to	79,800	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	2,267,293	equal to	2,272,481	-5,188	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	125,394	equal to	125,394	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	77,548	equal to	77,548	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	374,257	equal to	374,257	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	172,903	equal to	172,903	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	151,463	equal to	151,463	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	86,671	equal to	86,671	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	66,564	equal to	66,564	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	199,721	equal to	199,721	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	3,602,751	equal to	3,602,751	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	4,182	-4,182	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	3,900	< or = to	3,900	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	154,435	< or = to	174,362	-19,927	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	1,198	< or = to	1,569	-371	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	760	-760	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	66,564	equal to	66,564	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	88,281	equal to	88,281	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	615,164	equal to	615,164	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	27,955	equal to	27,955	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	7,786	equal to	7,786	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	79,800	equal to	79,800	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	N/A	< or = to	-33,126	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	N/A	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	1,858	equal to	1,858	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-356,680	equal to	-356,680	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4†	B.	14	8
Total loan balance	5,018,201	equal to	5,018,201	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	0	equal to		0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	20,626	equal to	20,626	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	9,054,873	equal to	9,054,873	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,403,646	equal to	1,403,646	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	3,252,047	equal to	3,252,047	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,886,513	equal to	1,886,513	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-424,444	equal to	-424,444	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	8,536,092	equal to	8,536,092	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1